Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT

WASHINGTON, DO	C 20217 PA
BETTY A. JENKINS & LINCOLN C. JENKI III,	NS,)
Petitioners,)
v.) Docket No. 722-19L.
COMMISSIONER OF INTERNAL REVENU	JE,
Respondent)

ORDER

This case is calendared for trial at the Columbia, South Carolina trial session commencing March 9, 2020. On March 4, 2020, counsel Margaret Weatherly Dukes electronically filed two documents, the first titled Counsel's Entry of Appearance and the second titled Motion to Dismiss by Margaret Weatherly Dukes on Behalf of Petitioners Betty A. Jenkins and Lincoln C. Jenkins, III. Therein, Ms. Dukes seeks to make a limited entry of appearance for petitioners in this case with respect to the filing of petitioners' motion to dismiss, and she represents that respondent does not oppose petitioners' motion.

With respect to the first filing, the Court notes that a limited entry of appearance cannot be filed electronically (i.e., must be filed in paper), and cannot be filed before the start of a scheduled trial session. With respect to the second filing, in view of the fact that Ms. Dukes' limited entry of appearance is ineffective, she lacks authority to act on behalf of petitioners in filing the Motion to Dismiss. Accordingly, the Court will strike both filings.

The foregoing considered and for cause, it is

¹Helpful information and Frequently Asked Questions regarding the limited entry of appearance procedures (Administrative Order No. 2019-01) can be found on the Court's website, www.ustaxcourt.gov.

ORDERED that the document titled Counsel's Entry of Appearance, filed March 4, 2020, is hereby deemed stricken from the record in this case. It is further

ORDERED that the document titled Motion to Dismiss by Margaret Weatherly Dukes on Behalf of Petitioners Betty A. Jenkins and Lincoln C. Jenkins, III, filed March 4, 2020, is hereby deemed stricken from the record in this case. It is further

ORDERED that in addition to regular service, the Clerk of the Court shall serve a copy of this Order on Margaret Weatherly Dukes, 7911 Broad River Road, Suite 100, Irmo, SC 29063.

To the extent Ms. Dukes wishes to enter a limited appearance in this case, she may do so in accordance with the procedures set forth in Administrative Order No. 2019-01.

(Signed) Joseph H. Gale Judge

Dated: Washington, D.C. March 5, 2020